

59-6-101 Definitions.

As used in this chapter:

- (1) "Business entity" means a claimant that is a:
 - (a) C corporation;
 - (b) S corporation;
 - (c) general partnership;
 - (d) limited liability company;
 - (e) limited liability partnership;
 - (f) limited partnership; or
 - (g) business entity similar to Subsections (1)(c) through (f):
 - (i) with respect to which the business entity's income or losses are divided among and passed through to taxpayers; and
 - (ii) as defined by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (2)
 - (a) Except as provided in Subsection (2)(b), "claimant" means a resident or nonresident person.
 - (b) "Claimant" does not include an estate or trust.
- (3) "Estate" means a nonresident estate or a resident estate.
- (4) "Minerals" means:
 - (a) metalliferous minerals as defined in Section 59-2-102;
 - (b) nonmetalliferous minerals as defined in Section 59-2-102; or
 - (c) a combination of Subsections (4)(a) and (b).
- (5) "Producer" means a person that:
 - (a) produces or extracts minerals from deposits in this state; or
 - (b) is the first purchaser of minerals produced or extracted from deposits in this state.
- (6) "Refundable tax credit" or "tax credit" means a tax credit that a claimant, estate, or trust may claim:
 - (a) as provided by statute; and
 - (b) regardless of whether the claimant, estate, or trust has a tax liability:
 - (i) for a tax imposed under:
 - (A)Chapter 7, Corporate Franchise and Income Taxes;
 - (B)Chapter 8, Gross Receipts Tax on Certain Corporations Not Required to Pay Corporate Franchise or Income Tax Act; or
 - (C)Chapter 10, Individual Income Tax Act; and
 - (ii) for the taxable year for which the claimant, estate, or trust claims the tax credit.
- (7) "Taxable year" means the taxable year of a claimant, estate, or trust under:
 - (a)Chapter 7, Corporate Franchise and Income Taxes;
 - (b)Chapter 8, Gross Receipts Tax on Certain Corporations Not Required to Pay Corporate Franchise or Income Tax Act; or
 - (c)Chapter 10, Individual Income Tax Act.
- (8) "Tax return" means a return required by:
 - (a)Chapter 7, Corporate Franchise and Income Taxes;
 - (b)Chapter 8, Gross Receipts Tax on Certain Corporations Not Required to Pay Corporate Franchise or Income Tax Act; or
 - (c)Chapter 10, Individual Income Tax Act.
- (9) "Trust" means a nonresident trust or a resident trust.
- (10) "Withholding return" means a return a producer is required to file under this chapter.

Amended by Chapter 255, 2008 General Session